

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Registered charity number	Charity name Whalsay Disability & Support Needs Group (SCIO)						
On the accounts of the charity for the period		SC046925						
		Period start date				Period end date		
		Day	Month	Year	to	Day	Month	Year
		01	October	2024		30	September	2025
Set out on pages								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.							
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention. 1. which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:	<i>W Sim</i>				Date:	30 May 2026		
Name:	Wilma A Sim FCCA (non-practising)							
Relevant professional qualification(s) or body (if any):								
Address:	Thyme Tac & Accountancy Ltd							
	36 Angusfield Avenue							
	Aberdeen AB15 6AQ							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	10	2024		30	09	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Whalsay Disability & Special Needs Support Group (SCIO)
SC046925
Brough
Whalsay
Shetland
Postcode ZE2 9AL

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Barbara J Stewart		left	
2	Laureen Bolger			
3	Agnes Shearer			
4	Margabel Irvine			
5	Michelle Edwards		LEFT MAY 2024	
6	Hazel Simpson			
7	Ruth Simpson		LEFT JUNE 2025	
8	JULIET SIMPSON		ON 20.5.2024	
9	DIANE IRVINE		ON 20.5.2024	
10	VIVIENE HENRY		ON - 20-5-2024	
11	OLGA EUNSON		ON - 10-6-2022	
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage

Summary of the main activities
in relation to these objects

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

We have sourced a good team of Local Volunteers. to help in the charity shop; both during opening times & outwith these hours. This has helped immensely. We continue to have the charity shop open 3 afternoons per week. We have had to increase our prices due to rising costs. But we have still managed to donate a total of £8200- to various other charities as well as to Adults/ children with Assisted Special Needs. We got a donation of £3000 - This was ~~was~~ an award granted to school pupils who took part in the YPI- (Youth & philanthropy initiative) This empowers school students to research local social issues & engage directly with charities & compete in presentations for the grant. which the students did & won the grant ~~to~~ for our charity. This money will be put to good use to help other charities or individuals with ASN.

Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Juliet Simpson	Laoreen Bolger
Full name(s)	Juliet Simpson	LAUREEN BOLGER
Position (e.g. Chair)	Secretary	TREASURER
Date	09/06/2026	09/06/2026.